IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9403 OF 2026

Shreepad Vallabh Nagari Sahakari
Patsanstha Maryadit Belhe .. Petitioner

Versus

The Income Tax Officer,
Ward-10(1), Pune & Ors. .. Respondents

UTKARSH KAKASAHEB BHALERAO
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Date: 2026.08.20 18:26:41 +0530

Mr. Devendra Jain a/w Shashank Mehta, Saukhya Lakade, Advocates for the Petitioner.

Mr. Vikas Khanchandani, Advocate for the Revenue/Respondents.

CORAM: B. P. COLABAWALLA &
FARHAN P. DUBASH, JJ.
DATE: AUGUST 18, 2026

P. C.

1. The above Writ Petition is filed seeking the following reliefs:-

> *"(a) that this Hon'ble Court may be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate Writ, Order or direction, calling for the records of the Petitioner's case and after going into the legality and propriety thereof, to quash and set aside the orders passed under section 148A(d) of the Act dated 06.04.2022 (for AY 2018-19) [Exhibit A2] and dated 21.03.2023 (for AY 2019-20) [Exhibit B2]; the notice issued under section 148 of the Act dated 06.04.2022 (for AY 2018-19) [Exhibit A3] and dated 26.03.2023*

(for AY 2019-20) [Exhibit B4], the orders of re-assessment dated 08.12.2023 passed under section 147 read with section 144 of the Act [Exhibit C1 & D1], the notices of demand dated 08.12.2023 issued under section 156 of the Act [Exhibit C2 & D2]; for the relevant Assessment Years 2018-19 and 2019-20, respectively and the order dated 24.03.2026 rejecting the stay application of the Petitioner [Exhibit J4] and declare section 147A as unconstitutional and ultra vires Article 14 of the Constitution of India

(b) This Hon'ble Court be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate Writ, Order or direction, directing the Respondents, its servants, subordinates, agents and successors in office to;

i) Quash the the orders passed under section 148A(d) of the Act dated 06.04.2022 (for AY 2018-19) [Exhibit A2] and dated 21.03.2023 (for AY 2019-20) [Exhibit B2]; the notice issued under section 148 of the Act dated 06.04.2022 (for AY 2018-19) [Exhibit A3] and dated 26.03.2023 (for AY 2019-20) [Exhibit B4], the orders of re-assessment dated 08.12.2023 passed under section 147 read with section 144 of the Act [Exhibit C1 & D1], the notices of demand dated 08.12.2023 issued under section 156 of the Act [Exhibit C2 & D2]; for the relevant Assessment Years 2018-19 and 2019-20 and the order dated 24.03.2026 rejecting the stay application of the Petitioner [Exhibit J4]

ii) to forthwith forbear from taking any steps whatsoever, including issue further notices in furtherance of the the orders of the re-assessment dated 08.12.2023 passed under section 147 read with section 144 of the Act [Exhibit C1 & D1], the notices of demand dated 08.12.2023 issued under section 156 of the Act [Exhibit C2 & D2]; for the relevant Assessment Years 2018-19 and 2019-20, respectively;

iii) To refund the recovery made in excess of 5% of the impugned tax demand for the relevant Assessment Years.

(c) That this Hon'ble Court be pleased to issue a writ of prohibition or a writ in the nature of prohibition or any other appropriate writ, order or direction under Article 226 of the Constitution of India prohibiting Respondents from taking any steps in furtherance of the re-assessment dated 08.12.2023 passed under section 147 read with section 144 of the Act [Exhibit C1 & D1], the notices of demand dated 08.12.2023 issued under section 156

of the Act [Exhibit C2 & D2]; for the relevant Assessment Years 2018-19 and 2019-20, respectively;"

2. Mr. Jain, the learned advocate appearing on behalf of the Petitioner fairly stated that for both the Assessment Years 2018-19 and 2019-20 the Petitioner Credit Society has already filed an Appeal before Respondent No.5 [the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre]. He submitted that in fact the Credit Society was pressured into opening an overdraft account and from which a sum of Rs.2 Crores has been recovered against the alleged outstanding demand of approximately Rs.9.94 Crores. It is also the case of the Petitioner that no recovery could have been made from an overdraft account as held by the decision of this Court. Be that as it may, he submitted that since the Department has already recovered a sum of Rs.2 Crores and the balance demand has been stayed, he requests that the Petitioner being a small Credit Society, the 5th Respondent be directed to hear and decide the Appeal filed by the Petitioner for A.Y.2018-19 as well as 2019-20 as expeditiously as possible.

3. Considering the facts and circumstances narrated earlier, we find that this is a fit case where we direct the 5th Respondent to decide the Appeal of the Petitioner in a time bound manner. We have

said this because apart from the challenge on merits, it is the case of the Petitioner Credit Society that for A.Y.2018-19 the sanction granted under Section 151 is by a wrong authority which itself would make the reassessment proceedings bad in law. As far as A.Y.2019-20 is concerned, the sanction/approval though granted by the correct authority does not bear a "Document Identification Number" (DIN) and which is mandatory as held by certain decisions of this Court. If in fact what the Credit Society contends is true then we do not see any impediment in the 5th Respondent disposing of the Appeals in a time bound manner, especially taking into consideration the issues raised.

4. We accordingly direct that the 5th Respondent shall hear the Appeals of the Petitioner for A.Y.2018-19 as well as A.Y.2019-20 as expeditiously as possible, and in any event within a period of 12 weeks from the date of this order being brought to the attention of the 5th Respondent.

5. We are informed that some additional grounds have also been filed in the aforesaid Appeals. It is needless to clarify that all grounds shall be considered by the 5th Respondent while deciding the Appeals of the Petitioner.

6. It is also needless to clarify that in the event the Petitioner succeeds in the Appeals, the amount of Rs.2 Crores recovered from the Petitioner shall be refunded with applicable interest, if any.

7. Since the Appeals are before the National Faceless Appeal Centre, the Petitioner shall forward a copy of his Appeals along with the additional grounds, if any, along with a copy of this order, to the 1st Respondent (Jurisdictional Assessing Officer) who shall then forward the same to the 5th Respondent.

8. The Writ Petition is accordingly disposed of. However, there shall be no order as to costs.

9. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FARHAN P. DUBASH, J.] **[B. P. COLABAWALLA, J.]**